

**PUBLIC SESSION MINUTES**  
**North Carolina State Board of CPA Examiners**  
**December 16, 2019**  
**1101 Oberlin Road**  
**Raleigh, NC 27605**

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**MEMBERS ATTENDING:** Arthur M. Winstead, Jr., CPA, President; Michael S. Massey, CPA, Vice President; Gary R. Massey, CPA, Secretary-Treasurer; Barton W. Baldwin, CPA; Bernita W. Demery, CPA; Wanda B. Taylor, Esq.; and Jennifer Van Zant, Esq.

**STAFF ATTENDING:** Robert N. Brooks, Executive Director; David R. Nance, CPA, Deputy Director; Frank Trainor, Esq., Staff Attorney; Lisa R. Hearne, Communications Officer; Adriene Hunt, Professional Standards Specialist; Julia Mayo, Professional Standards Assistant; Buck Winslow; Licensing Manager; and Noel L. Allen, Esq., Legal Counsel.

**GUESTS:** Sharon Bryson, CEO, NCACPA; Shawna Hudson, CPA, NCACPA Board of Directors; L. Samuel Williams, Jr., CPA; Jun B. Chung; Anzor Gachechiladze; Nick Bakatsias, Esq.; Jeff Gordon, CPA; Richard Aprio Kopelman, CPA; and Sgt. J.A. Stokes, Raleigh Police Department.

**CALL TO ORDER:** President Winstead called the meeting to order at 10:01 a.m.

**PUBLIC HEARING:** President Winstead called the Public Hearing to order to hear Case No. C2019218 – Jun B. Chung. Mr. Chung was present at the Hearing and was not represented by Legal Counsel. Mr. Chung and Mr. Anzor Gachechiladze were sworn in and presented testimony. Ms. Demery and Mr. G. Massey moved to enter Closed to discuss the case without Executive Staff or Staff Attorney present, but with Noel L. Allen, Esq., Legal Counsel present. Motion passed. Upon re-entering the Hearing, Mr. Baldwin and Ms. Demery moved that Mr. Chung's application for Modification of Discipline be approved, and the Board entertain his application for reinstatement, provided the Applicant notifies the Board staff before offering or rendering any services subject to peer review. Further provided that, before performing those services, he obtain 1200 minutes of CPE relevant to those services. (Appendix I). Motion passed with seven (7) affirmatives votes and zero (0) negative votes. The Public Hearing is a matter of public record.

**MINUTES:** The minutes of the November 25, 2019, meeting were approved as submitted.

**FINANCIAL AND BUDGETARY ITEMS:** The November 2019 financial statements were accepted as submitted.

**NATIONAL ORGANIZATION ITEMS:** Mr. Winstead and Ms. Taylor moved to approve the draft response to the NASBA Quarterly Regional Directors' Focus Questions as presented. Motion passed.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Winstead and Ms. Bryson announced a Joint Task on Succession Planning between the Board and the NCACPA. Mr. Gary Massey, CPA (Chair); Mr. L. Samuel Williams, Jr., CPA; and Ms. Jennifer Van Zant, Esq., will represent the Board on the Task Force. Ms. Bryson will recommend that Messrs. Mike Gillis, CPA; Ben Hamrick, CPA; and Kelly Puryear, CPA; represent the NCACPA.

**REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE:** Mr. M. Massey moved, and the Board approved the following recommendations of the Committee:

Case Nos. C2019256-1 and C2019256-2 - Angela W. Matthews, CPA and Angela Wokatsch Matthews, CPA, P.C. - Approve the signed Consent Order (Appendix II).

Case Nos. C2019212-1 and C2019212-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2019214-1 and C2019214-2 - Close the cases without prejudice with a Letter of Warning.

Case No. C2019054 - Close the case without prejudice with a Letter of Warning.

Case No. C2019145 - Close the case without prejudice with a Letter of Warning.

Case Nos. C2019221 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2019251-1 and C2019251-2 - Close the cases without prejudice with a Letter of Warning.

Case Nos. C2019254-1 and C2019254-2 - Close the Case without prejudice with a Letter of Warning.

**REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:**  
Mr. G. Massey moved, and the Board approved the following recommendations of the Committee:

**Original Certificate Applications** - The Committee recommended that the Board approve the application submitted by Kaitlyn Carter Martin.

**Reciprocal Certificate Applications** - The Committee recommended that the Board approve the following:

George Raymond Aldhizer, IV  
Matthew Thomas Beauchamp  
Susan Mary Chrest  
Amirh Efuru Collis  
Bonita Louise Crosser  
Ruth Ann Diedrich  
Abigail Mari Gilfillan  
Fawna Lee Goldi-Wasson  
Madison Gaither Grody  
Stephanie Renee Hodges  
Rachel Ann Jones  
Loren Suzanne Kassi  
Michelle DeLong Lombana

Michael RJ Meryhew  
Christof Rodney Charles Mohr  
Jay G. Patel  
Gabriel Alexander Ratti-Angulo  
Stephen Clyde Ross  
Megan Amanda Rushford  
Jared Michael Schultz  
Ashley Katherine Shelton  
Makiko Kusuda Simmons  
Tari Lyn Stockton  
Michael Curtis Sufczynski  
Germaine Giani Weldon  
Ruoyi Zhang

**Temporary Permits** - The Committee recommended that the Board approve the following temporary permits as approved by the Executive Director:

Laura Day Safrit, T11609  
Kristi Anne Fireline, T11610  
Christine D. Zeger, T11611  
Xutong Wang, T11612  
Emmett Josef Lotz, T11613

James Peter Magno, T11614  
Michelle Tiffany Chin, T11615  
Eric Reeves, T11616  
Brittani Elise Schettkoe, T11617  
Mark Jason Laughner, T11618

Jared Michael Schultz, T11619  
Abigail Mari Gilfillan, T11620  
Tari Lyn Stockton, T11621  
Ashley Katherine Shelton, T11622  
Makiko Kusuda Simmons, T11623  
Ruth Ann Diedrich, T11624  
Michelle DeLong Lombana, T11625  
Germaine Giani Weldon, T11626  
Megan Amanda Rushford, T11627  
Jason Dongjun Kim, T11628  
Loren Suzanne Kassi, T11629  
Susan Lynn Dalton, T11630  
Dale Anne Jekov, T11631  
Jennifer Ann Beck, T11632  
Madison Gaither Grody, T11633  
Alan Coston Barber, Sr., T11634  
Ruoyi Zhang, T11635

Paul Robert Wing, T11636  
Michael Curtis Sufczynski, T11637  
Rachel Ann Jones, T11638  
Robert G. Kinzer, T11639  
Kendall Lauren Wilson, T11640  
Andrea Pop, T11641  
Tracy Liane Rose, T11642  
Gabriel Alexander Ratti-Angulo, T11712  
Fawna Lee Goldi-Wasson, T11713  
Stephanie Renee Hodges, T11714  
Stephen Clyde Ross, T11715  
Christof Rodney Charles Mohr, T11716  
Christopher John Pallen, T11717  
Joan Elizabeth Atkinson, T11718  
Jonathan Ocampo, T11719  
Christopher Jude Mooney, T11720

**Reinstatements** - The Committee recommended that the Board approve the following:

Michele Mercedes Dubay, #27783  
Michael Anthony Patrick, #31846

Paul G. Wong, #17706

**Reissuance of New Certificate** - The Committee recommended that the Board approve the following applications for reissuance of new certificate:

Sarika Agarwal, #37503

Alison Maria Eddings, #38968

**Reissuance of New Certificate and Consent Agreement** - The Committee recommended that the Board approve the application for reissuance of new certificate and consent agreement submitted by John David DelPonti, Jr., #26529.

**Firm Registrations** - The Committee recommended that the Board approve the professional corporation Mueller CPA, PA, as approved by the Executive Director.

**Letters of Warning** - The Committee recommended that the Board approve the requests to rescind the Letters of Warning issued to the individuals listed below:

Phillip Cadolino, #30919  
Francis John Schmid, #36827

Stuart Douglas Smith, #40261  
Etim J. Udoh, #29680

**Examinations** - The Committee recommended that the Board approve the following staff-approved applicants to sit for the Uniform CPA Examination:

Joshua Anderson  
Stewart Baker  
Sahr Bangai  
Eric Barnett  
Robert Barrett  
Michael Beam  
Scarlett Beamon

Mary Blair  
Anjelica Boney  
Jeffery Braddy  
Skylar Bray  
Seth Brim  
Sarah Brooks  
Kayla Brown

George Brown  
Randolph Brown  
Violette Bruchon  
Haley Bumgardner  
Nicholas Bunner  
Samuel Burke  
Lionel Cabrera  
Sean Cammuso  
Isabella Colasante  
Lenvil Coltrane  
Alexandra Consiglio  
Rose Cossuto  
Jessica Crews  
Tucker Crowder  
Zeynep Cukro  
Virginia Dawson  
Morgan Deans  
William Deleo  
Weiwei Doucette  
Julian Drew  
Katie Driggers  
Khalid Elshaikh  
Veronica Enchautegui-Ortiz  
Laura Evans  
Rohsaan Francis  
Deidre Frazier  
Ashleigh Gardner  
Breonna Garrison  
Johnathon Garwood  
Gregory Gerlach  
Jonathan Glover  
Annie Harding  
Haylee Harrison  
Kailey Hedgepeth  
Owen Hicks  
Hannah Higgins  
Gwendolyn Hodges  
Daniel Hogan  
Rachel Hogston  
Claudia Holland  
Brandon Holleman  
Dylan Hooper  
Austin Horne  
Zachary Hurst  
Lawrence Jenkins  
Spencer Johnson  
Artur Khalikov  
Tae Kim  
Katheryne King  
Sarah King  
Julian Klein

Mariah Kramer  
Robin Krcelic  
Jeremy Krider  
Madeleine Kruener  
Madison Kweon  
Troy Landon  
Sarah Layden  
Andrea Lee  
Stephen Lewis  
Anthony Lott  
Rafael Loza  
Erin Mack  
Christina Mantle  
Sara Maple  
Kirsten Mauney  
Jennifer Maybee  
Mary McCarthy  
William McElveen  
Marcos Melendez  
Randy Moss  
Audrey Mullins  
Paul Nelson  
Sara Nicholson  
Daniel Ogbamichael  
Jon Oner  
Ladan Osman  
Alexander Pantelakos  
Sarah Pearman  
Brooke Phillips  
Lindsey Piurowski  
Madeline Planton  
Andrew Polster  
Curtis Pouncy  
Reba Prevost Dunn  
Erica Propst  
Matthew Pugh  
Dustin Ramos  
Serina Ramos  
Collin Raynor  
Hayden Read  
Jenna Riglick  
William Roberts  
Reagan Rolling  
Penny Rose  
Abigail Roth  
Candice Rowland  
Matthew Ryan  
Kathryn Sabol  
Kyle Salvaterra  
Johnathon Sanders  
Amal Sattar

Leigh Schmidt  
Paige Schurter  
Hannah Seipel  
Brian Sessoms  
Austin Sharpe  
Dhruvit Sheth  
Timothy Sivacek  
Tyler Smith  
Rebecca Stevens  
Samantha Stevens  
Mark Storey  
Jenna Strawn  
Martha Strickland

Charnice Taylor  
Matthew Thompson  
Elena Totchilova  
Lauren Wallace  
Henry West  
Garrett Wickline  
Mallory Wilkerson  
Ryan Williams  
Jessica Womack  
Thomas Woolbright  
Jacquelyn Yellin-Mungo  
Liudmila Zill

**Miscellaneous** – The Committee recommended that the Board approve the firm name request from Aprio, LLP, contingent on the firm providing a copy of the finalized court order for Mr. Kopelman's legal name change. Mr. G. Massey moved to approve the Aprio, LLP, firm registration application because the Committee received the finalized court order. Motion passed with six (6) affirmative votes. Ms. Van Zant did not participate in the discussion of this matter, nor did she vote on this matter.

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Executive Staff provided the monthly operational metrics and the Executive Staff Report.

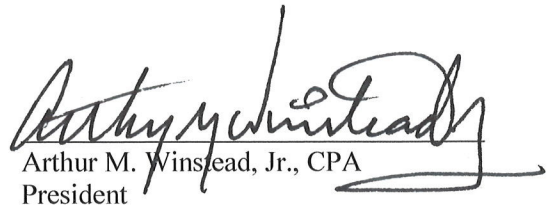
**ADJOURNMENT:** Messrs. G. Massey and M. Massey moved to adjourn the meeting at 11:22 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks  
Executive Director



Arthur M. Winslead, Jr., CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #: C2019218

IN THE MATTER OF:  
Jun B. Chung, #24389  
Applicant

BOARD ORDER

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on December 16, 2019, that:

FINDINGS OF FACT

1. The Applicant was the holder of a certificate as a Certified Public Accountant in North Carolina until that certificate was revoked on July 21, 2014.
2. Five (5) years have elapsed since the Applicant's revocation, and he has requested a Modification of Discipline pursuant to 21 NCAC 08I .0104.
3. The disciplinary action that the Applicant seeks to modify was a Board Order revoking his certificate ("Board Order"). The effective date of the Board Order was July 21, 2014.
4. The Board has jurisdiction over the Applicant and the subject matter of this action.
5. The Applicant received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. § 150B-42(a).
6. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
7. The Applicant did not object to any Board Member's participation in the Hearing of this matter.

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Jun B. Chung

8. The Applicant was present at the Hearing and was not represented by counsel.
9. This matter is before the Board upon application by the Applicant for Modification of Discipline pursuant to 21 NCAC 08I .0104.

CONCLUSIONS OF LAW

1. The Hearing was duly noticed pursuant to N. C. Gen. Stat. § 150B-38(b)(c) and NCAC 08C .0103 and was conducted with a quorum of Board members and all necessary parties present.
2. Because the discipline in this case imposed by a Board Order was permanent revocation, pursuant to 21 NCAC 08I .0104, the burden of establishing a justification for modifying the earlier discipline is upon the Applicant.
3. The Applicant, during the Hearing, was able to demonstrate good cause for the relief sought, including evidence that he is rehabilitated with respect to the conduct that was the basis of the Board Order.

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. Jun B. Chung's Application for Modification of Discipline is approved and the Board will entertain his application for reinstatement, provided the Applicant shall notify the Board staff prior to offering or rendering any services subject to peer review. Further provided that, prior to performing those services, he obtain 1200 minutes of CPE relevant to those services.

This the 16th day of December, 2019.



NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS

BY: Atthya Winstead  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s C2019256-1/2

IN THE MATTER OF:

Angela W. Matthews, CPA, #25847  
Angela Wokatsch Matthews CPA, P.C.  
Respondents

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board, the Respondent and the Respondent Firm stipulate to the following:

1. Angela W. Matthews, CPA (hereinafter "Respondent"), is the holder of North Carolina certificate number 25847 as a Certified Public Accountant.
2. Angela Wokatsch Matthews CPA, P.C. (hereinafter "Respondent Firm"), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm shall collectively be referred to as the "Respondents."
3. On its most recent system peer review for the period ended March 31, 2016, the Respondent Firm initially received a "pass with deficiencies" from the firm's peer reviewer. Over the peer reviewer's objection, in August 2017, the peer review committee chose to amend the report to a "fail."
4. The peer review report noted that the Respondent Firm failed to use third-party practice aids as part of the audit process, resulting in a lack of documentation to support audit planning, risk assessment procedures, preliminary analytical procedures, materiality, and general audit procedures.
5. The Respondents wish to resolve this matter by consent and agree that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as written. The Respondents understand and agree that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board. The Respondent, Angela W. Matthews, CPA, acknowledges the peer review committee's decision to change the initial peer review report.
2. The Respondents' failure to perform audit services in accordance with generally accepted auditing standards constitutes a violation of 21 NCAC 08N .0403 and .0212.

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CPA EXAMINERS

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Angela W. Matthews, CPA  
Angela Wokatsch Matthews CPA, P.C.

3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondents' consent to this order, the Respondents are subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondents agree to the following Order:

1. The Respondent Angela W. Matthews, CPA, is censured.
2. The Respondent has acknowledged that the Respondent Firm is not currently participating in, performing, or reviewing any audit engagements.
3. Prior to the Respondent Firm participating in, performing, or reviewing any audits, the Respondent Firm shall be required to complete the following:
  - a. Each staff member participating in engagements must take at least eight (8) hours of group-study CPE related to Audit Documentation annually until the Respondent Firm receives a pass on a system peer review or a pass or pass with deficiencies on an engagement peer review.
  - b. The Respondent Firm must undergo a review of any audit prior to issuance of the audit report, pursuant to the Board's Pre-issuance Review Procedures.

CONSENTED TO THIS THE 18 DAY OF November, 2019.  
(Day) (Month) (Year)

Angela W. Matthews  
Individual authorized to sign on behalf of Respondent Firm  
Angela W. Matthews CPA  
Respondent

APPROVED BY THE BOARD THIS THE 16<sup>th</sup> DAY OF December, 2019.  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY:

Arthyr Winters  
President

NC BOARD OF

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CPA EXAMINERS